



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA HISTORICAL AND MUSEUM COMMISSION
WILLIAM PENN MEMORIAL MUSEUM AND ARCHIVES BUILDING
BOX 1026
HARRISBURG, PENNSYLVANIA 17120

October 7, 1982

City of Carbondale
The Honorable Fred J. Mancuso
One North Main Street
Carbondale, PA 18407

Re: Carbondale City Hall
Lackawanna County

Dear Mayor Mancuso:

We are pleased to inform you that the above named property will be considered by the State Review Board for nomination to the National Register of Historic Places. The National Register is the Federal Government's official list of historic properties worthy of preservation. Listing in the National Register provides recognition and assists in preserving our Nation's heritage. Enclosed is a copy of the criteria under which properties are evaluated.

Listing in the National Register provides the following benefits to historic properties:

-Consideration in the planning for federally assisted projects. Section 106 of the National Historic Preservation Act of 1966 provides that the Advisory Council on Historic Preservation be given an opportunity to comment on the projects affecting such properties.

-Eligibility for Federal tax benefits. If a property is listed in the National Register, certain tax provisions may apply. The Tax Reform Act of 1976, as amended by the Revenue Act of 1978 and the Tax Treatment Extension Act of 1980, and the Economic Recovery Tax Act of 1981, contain provisions intended to encourage the preservation of depreciable historic structures by allowing favorable tax treatment for rehabilitation, and to discourage destruction of historic buildings by eliminating certain Federal tax provisions for demolition of historic structures. Beginning January 1, 1982, the Economic Recovery Tax Act replaces the rehabilitation tax incentives available under prior law with a 25% investment tax credit for rehabilitations of certain historic commercial, industrial and residential rental buildings. This can